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SENATE SUBSTITUTE AMENDMENT 1, TO 2009 SENATE BILL 215

2	for snowmobile and all-terrain vehicle clubs.	
	Analysis by the Legislative Reference Bureau	
	The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:	
3	SECTION 1. 70.11 (45) of the statutes is created to read:	
4	70.11 (45) Snowmobile and all-terrain vehicle clubs. Trail groomers owned	
5	by a snowmobile club or an all-terrain vehicle club that is exempt from taxation	
6	under section 501 (c) (3), (4), or (7) of the Internal Revenue Code.	
7	Section 2. Initial applicability.	

(1) This act first applies to the property tax assessments as of January 1, 2009.

(END)

AN ACT *to create* 70.11 (45) of the statutes; **relating to:** a property tax exemption